IN THE CLAIMS:

Please amend the claims as follows:

1-20. (Canceled)

21. (Previously Presented) A method of facilitating making of a connection between an upper tubular and a lower tubular, comprising:

engaging the upper tubular with a tubular engagement tool of a top drive having a suspension unit;

engaging a lower end of the upper tubular with an upper end of the lower tubular;

rotating the upper tubular via the tubular engagement tool, thereby threading the tubulars to form the connection;

torquing the connection via the tubular engagement tool; and

compensating for movement of the upper tubular with the suspension unit during the threading.

22. (Previously Presented) The method of claim 21, further comprising adjusting the suspension unit to move the upper tubular in at least two planes.

23. (Previously Presented) The method of claim 21, wherein compensating for movement of the upper tubular comprises pneumatically compensating via at least one piston and cylinder arrangement.

24. (Currently Amended) A method of facilitating making of a connection between an upper tubular and a lower tubular, comprising:

engaging the upper tubular with a ~~tubular engagement tool of~~ gripping assembly having at least one radially displaceable element for gripping the upper tubular, wherein the gripping assembly is connected to a top drive having a suspension unit;

compensating for weight of the upper tubular to accommodate movement of the upper tubular while engaged by the tubular engagement tool;

engaging a lower end of the upper tubular with an upper end of the lower tubular to form the connection therebetween; and

delivering torque to the upper tubular via the tubular engagement tool.

25. (Previously Presented) The method of claim 24, wherein engaging the lower end of the upper tubular with the upper end of the lower tubular includes rotating the upper tubular, thereby threading the tubulars together.

26. (Previously Presented) The method of claim 24, further comprising compensating for movement of the upper tubular with the suspension unit during the threading.

27. (Previously Presented) The method of claim 24, further comprising adjusting the suspension unit to move the upper tubular in at least two planes.

28. (Previously Presented) The method of claim 24, wherein compensating for weight of the upper tubular comprises compensating via at least one piston and cylinder arrangement.

29. (Previously Presented) The method of claim 24, wherein compensating for weight of the upper tubular is pneumatic.

30. (Canceled)

31. (New) A method of facilitating making of a connection between an upper tubular and a lower tubular, comprising:

providing a make-up unit having a top drive, a suspension unit and a tubular engagement tool;

engaging the upper tubular with the tubular engagement tool;

engaging a lower end of the upper tubular with an upper end of the lower tubular;

rotating the upper tubular with the top drive via the tubular engagement tool, thereby threading the tubulars to form the connection;

torquing the connection with the top drive via the tubular engagement tool; and

compensating for movement of the upper tubular with the suspension unit during the threading.

32. (New) The method of claim 31, further comprising adjusting the suspension unit to move the upper tubular in at least two planes.

33. (New) The method of claim 31, wherein compensating for movement of the upper tubular comprises pneumatically compensating via at least one piston and cylinder arrangement.

34. (New) The method of claim 31, wherein compensating for movement of the upper tubular comprises compensating via at least one piston and cylinder arrangement.

35. (New) The method of claim 31, wherein the tubular engagement tool includes at least one gripping element displaceable in a radial direction for engagement with a wall of the upper tubular during engaging the upper tubular.